



Trustees' Financial Summary

FY2015-16

Submit ID: 0786-78363417

43 Roosevelt County

0786 Froid Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Joyce Harvey **Phone #:** (406) 766-2342

(Signature)

(Date)

Chair, Board of Trustees: Scott Westlund

(Signature)

(Date)

County Superintendant Jeri Toavs

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
002	Title I Improving Basic Programs	FEDERAL		84.010A
003	Miscellaneous Direct Federal Grant	FEDERAL	s358110620	unknown
100	Misc. local donation	LOCAL		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	63,722.43	39,158.78	342,311.70	
02	Taxes Receivable - Real and Personal (120-149)	12,194.15	672.94	2,193.80	
03	Taxes Receivable - Protested (150-159)	579.39	193.15	123.28	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	76,495.97	40,024.87	344,628.78	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	12,773.54	866.09	2,317.08	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	63,722.43	39,158.78	342,311.70	
52	TOTAL FUND BALANCE/EQUITY	63,722.43	39,158.78	342,311.70	
53	TOTAL LIABILITIES AND FUND BALANCE	76,495.97	40,024.87	344,628.78	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		61,326.27	4,064.12	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		61,326.27	4,064.12	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		61,326.27	4,064.12	
52	TOTAL FUND BALANCE/EQUITY		61,326.27	4,064.12	
53	TOTAL LIABILITIES AND FUND BALANCE		61,326.27	4,064.12	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,712.06	25.33
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			3,712.06	25.33
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			3,712.06	25.33
52	TOTAL FUND BALANCE/EQUITY			3,712.06	25.33
53	TOTAL LIABILITIES AND FUND BALANCE			3,712.06	25.33

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			166,140.30	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			166,140.30	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			166,140.30	
52	TOTAL FUND BALANCE/EQUITY			166,140.30	
53	TOTAL LIABILITIES AND FUND BALANCE			166,140.30	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,805.54	228,226.76		
02	Taxes Receivable - Real and Personal (120-149)	984.63			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,790.17	228,226.76		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	984.63			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,805.54	228,226.76		
52	TOTAL FUND BALANCE/EQUITY	3,805.54	228,226.76		
53	TOTAL LIABILITIES AND FUND BALANCE	4,790.17	228,226.76		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,107.30	33,453.64		
02	Taxes Receivable - Real and Personal (120-149)		660.31		
03	Taxes Receivable - Protested (150-159)		24.83		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	13,107.30	34,138.78		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		685.14		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	13,107.30	33,453.64		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	13,107.30	33,453.64		
53	TOTAL LIABILITIES AND FUND BALANCE	13,107.30	34,138.78		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	54,985.59	72,267.41		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	54,985.59	72,267.41		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	54,985.59	72,267.41		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	54,985.59	72,267.41		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	54,985.59	72,267.41		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	153,959.63	170,838.16
1112	District Levy - Personal Property	8,190.95	10,349.48
1113	District Levy - Heavy Motor Vehicles	741.67	1,112.27
1114	District Levy - Pers Prop/Mobile Homes	494.90	1,538.32
1190	Penalties and Interest on Taxes	207.26	356.57
1510	Interest Earnings	105.85	118.45
3110	Direct State Aid	228,140.48	255,904.60
3111	Quality Educator	31,941.00	33,464.75
3112	At Risk Student	2,464.67	2,340.81
3113	Indian Education For All	1,428.00	1,586.88
3114	American Indian Achievement Gap	1,600.00	1,640.00
3115	State Spec Ed Allowable Cost Pymt to Districts	13,971.74	11,491.20
3116	Data For Achievement	1,050.00	1,520.00
3118	Natural Resource Development	1,625.77	2,872.94
3120	State Guaranteed Tax Base Aid	66,144.96	70,643.82
3444	State School Block Grant	38,453.34	38,453.34
3445	State Combined Fund School Block Grant	9,608.07	0.00
3446	SB96 Block Grant Reimbursement	6,796.33	0.00
3447	SB96 Combined Block Grant Reimbursement	2,149.72	0.00
3460	Montana Oil and Gas Tax	38,441.39	0.00
4800	Federal Revenue in Lieu of Taxes	1,356.20	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		608,871.93	604,231.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	170	Distance Learning			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	3,000.00	2,995.97
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	279,762.08	354,638.25
			2XX Personal Services - Employee Benefits	30,502.46	39,013.37
			3XX Purchased Professional and Technical Services	4,065.92	675.00
			6XX Supplies and Materials	13,225.46	21,305.93
		222X	Educational Media Services		
			1XX Personal Services - Salaries	19,299.96	19,599.96
			2XX Personal Services - Employee Benefits	3,232.66	3,116.01
			6XX Supplies and Materials	244.94	3,078.61

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		23XX Support Services - General Administration			
		1XX	Personal Services - Salaries	27,300.00	40,662.50
		2XX	Personal Services - Employee Benefits	117.01	3,166.42
		3XX	Purchased Professional and Technical Services	13,328.93	4,652.38
		4XX	Purchased Property Services	2,000.00	0.00
		5XX	Other Purchased Services	3,483.95	2,044.30
		6XX	Supplies and Materials	2,748.45	927.17
		810	Dues and Fees	1,400.00	2,617.37
		24XX Support Services - School Administration			
		1XX	Personal Services - Salaries	9,024.35	8,003.05
		2XX	Personal Services - Employee Benefits	2,965.79	2,354.03
		6XX	Supplies and Materials	3,017.88	3,441.09
		25XX Support Services - Business			
		1XX	Personal Services - Salaries	13,000.00	12,000.00
		2XX	Personal Services - Employee Benefits	3,450.77	2,893.98
		3XX	Purchased Professional and Technical Services	0.00	5,600.00
		5XX	Other Purchased Services	5,200.00	0.00
		6XX	Supplies and Materials	300.00	24.00
		26XX Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	28,557.83	22,991.29
		2XX	Personal Services - Employee Benefits	4,171.03	3,249.08
		4XX	Purchased Property Services	12,459.54	5,862.09
		5XX	Other Purchased Services	9,199.00	4,600.00
		6XX	Supplies and Materials	29,075.07	17,036.48
		7XX	Property and Equipment Acquisition	1,500.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
		1XX	Personal Services - Salaries	16,734.53	18,800.00
		2XX	Personal Services - Employee Benefits	1,041.04	89.05
		6XX	Supplies and Materials	5,194.43	5,463.95
		62XX Resources Transferred to Other School Districts or Cooperatives			
		920	Resources Transferred to Other School Districts or Cooperatives	1,000.00	1,264.03
	316 Data For Achievement				
		1XXX Instruction			
		3XX	Purchased Professional and Technical Services	0.00	1,507.58
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
		1XX	Personal Services - Salaries	300.00	30.00
		2XX	Personal Services - Employee Benefits	19.63	2.19
		6XX	Supplies and Materials	255.00	310.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	7,281.51	5,656.25	
			2XX Personal Services - Employee Benefits	377.00	65.71	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	17,059.26	13,974.99	
			2XX Personal Services - Employee Benefits	880.65	763.68	
			6XX Supplies and Materials	4,584.92	1,552.58	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				580,361.05	636,028.34	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					95,519.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					604,231.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					636,028.34	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					63,722.43	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	15,602.82	9,443.85
	1112 District Levy - Personal Property	1,421.52	1,043.18
	1113 District Levy - Heavy Motor Vehicles	74.76	81.01
	1114 District Levy - Pers Prop/Mobile Homes	72.72	119.75
	1190 Penalties and Interest on Taxes	27.76	24.55
	1510 Interest Earnings	76.15	82.87
	2220 County On-Schedule Trans Reimb	33,060.50	37,187.40
	3210 State On-Schedule Trans Reimb	33,060.50	34,245.70
	3444 State School Block Grant	2,665.51	2,665.51
	3446 SB96 Block Grant Reimbursement	1,180.92	0.00
	4800 Federal Revenue in Lieu of Taxes	44.52	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		87,287.68	84,893.82

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	18,500.18	21,477.86
			2XX Personal Services - Employee Benefits	2,155.91	2,796.56
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	31,901.82	34,965.71
			2XX Personal Services - Employee Benefits	2,919.89	3,224.36
			6XX Supplies and Materials	32,239.79	28,105.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				87,717.59	90,570.20



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					44,835.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					84,893.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					90,570.20	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					39,158.78	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	30,777.03	30,736.89
	1112 District Levy - Personal Property	1,956.56	2,065.77
	1113 District Levy - Heavy Motor Vehicles	148.04	208.57
	1114 District Levy - Pers Prop/Mobile Homes	111.11	291.79
	1190 Penalties and Interest on Taxes	45.24	66.17
	1510 Interest Earnings	573.72	604.52
	4800 Federal Revenue in Lieu of Taxes	61.23	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>33,672.93</u>	<u>33,973.71</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	999	Undistributed			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	<u>30,000.00</u>	<u>0.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>30,000.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	308,337.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,973.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	342,311.70	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	105.98	119.48
	2240 County Retirement Distribution	93,467.48	75,813.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>93,573.46</u>	<u>75,933.24</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	45,512.80	58,034.11	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	2,843.88	2,852.58	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	4,468.92	7,778.69	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	4,367.66	4,615.13	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	2,017.86	1,829.82	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	3,941.88	3,823.86	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	3,072.18	3,327.09	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	2,189.93	3,009.51	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	23.40	2.34	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	909.67	651.87	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	2,596.84	2,042.93	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				71,945.02	87,967.93	



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					73,360.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					75,933.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					87,967.93	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					61,326.27	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
002	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	31,332.00
003	Miscellaneous Direct Federal Grant	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,204.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		37,536.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
002	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX Instruction			
			1XX Personal Services - Salaries		22,242.92
			2XX Personal Services - Employee Benefits		3,763.33
			6XX Supplies and Materials		5,322.59
			002 Subtotal		31,328.84
003	Miscellaneous Direct Federal Grant				
	410	Miscellaneous Federal Grants Direct from Feds			
		1XXX Instruction			
			6XX Supplies and Materials		5,990.57
			003 Subtotal		5,990.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					37,319.41

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					3,847.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					37,536.43 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					37,319.41 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,064.12 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
002 Title I Improving Basic Programs	31,332.00	31,328.84	3.16



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Miscellaneous Direct Federal Grant	6,204.43	5,990.57	213.86
Total	37,536.43	37,319.41	217.02



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.82	0.82
	1910 Rentals	5,600.00	6,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,600.82	6,000.82

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			6XX	Supplies and Materials	4,551.73	5,095.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,551.73	5,095.91	

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						2,807.15 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,000.82 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,095.91 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,712.06 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	383.77	365.57
	4820 Federal Impact Aid - Title VIII	5,367.06	9,004.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,750.83	9,370.28

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	5,235.57
			2XX Personal Services - Employee Benefits	0.00	48.91
			3XX Purchased Professional and Technical Services	0.00	4,432.57
			6XX Supplies and Materials	2,025.11	6,792.62
	23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services	1,607.59	1,791.92
			6XX Supplies and Materials	0.00	59.39
	25XX Support Services - Business				
			3XX Purchased Professional and Technical Services	1,800.00	0.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	1,758.93	7,523.57
			2XX Personal Services - Employee Benefits	115.07	266.05
			3XX Purchased Professional and Technical Services	0.00	1,744.75
			6XX Supplies and Materials	1,485.04	814.13
	4XXX Facilities Acquisition and Construction Services				
			4XX Purchased Property Services	12,247.05	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				21,038.79	28,709.48



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Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance					185,479.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,370.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					28,709.48	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					166,140.30	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	0.00	13,707.79
	1113 District Levy - Heavy Motor Vehicles	0.00	54.84
	1114 District Levy - Pers Prop/Mobile Homes	0.00	62.28
	1190 Penalties and Interest on Taxes	0.00	19.94
	1510 Interest Earnings	15.93	2.88
	3281 State Technology Aid	544.29	580.74
	3445 State Combined Fund School Block Grant	0.00	9,608.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		560.22	24,036.54

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	0.00	816.29
			6XX Supplies and Materials	6,244.00	23,975.21
		23XX	Support Services - General Administration		
			6XX Supplies and Materials	0.00	775.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,244.00	25,566.50

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	5,335.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,036.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,566.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,805.54	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	23.38	16,700.00
	3290 State - Other State Grants	31,000.00	0.00
	3460 Montana Oil and Gas Tax	271,223.81	34,182.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		302,247.19	50,882.10

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	4,425.00
			2XX Personal Services - Employee Benefits	0.00	19.34
			6XX Supplies and Materials	15,040.04	44,460.48
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	6,825.00
			2XX Personal Services - Employee Benefits	0.00	37.71
			3XX Purchased Professional and Technical Services	20,000.00	0.00
			6XX Supplies and Materials	1,500.00	498.95
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	18,387.01
			6XX Supplies and Materials	1,355.63	31,147.03
701	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	59,900.00	0.00
			6XX Supplies and Materials	38,145.30	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				135,940.97	105,800.52



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Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					283,145.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					50,882.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					105,800.52	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					228,226.76	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	25.92	25.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>25.92</u>	<u>25.92</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					13,081.38 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					25.92 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,107.30 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	9,270.16	9,249.06
	1112 District Levy - Personal Property	632.96	621.81
	1113 District Levy - Heavy Motor Vehicles	44.56	62.77
	1114 District Levy - Pers Prop/Mobile Homes	35.12	87.78
	1190 Penalties and Interest on Taxes	14.10	19.97
	1510 Interest Earnings	33.31	45.72
	4800 Federal Revenue in Lieu of Taxes	19.81	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>10,050.02</u>	<u>10,087.11</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	17,424.00	0.00
			6XX Supplies and Materials	6,558.00	5,000.00
701	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	24,250.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>48,232.00</u>	<u>5,000.00</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	28,366.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,087.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	33,453.64	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	11,797.53	17,820.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	302,331.44	357,237.33
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	140.91	20,060.48
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	6,669.46	3,562.09
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0786-78363417

43 Roosevelt County

0786 Froid Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	11,491.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	11,491.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,830.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	16,547.33
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	25,617.03
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	18,800.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	89.05	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	5,463.95	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,264.03	0.00	0.00	0.00	0.00
Totals			25,617.03	0.00	0.00	0.00	0.00

25,617.03

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	668.50	5,000.00	0.00	0.00	5,668.50
Land Improvements	12,616.50	19,083.00	0.00	0.00	31,699.50
Buildings	252,413.50	0.00	0.00	0.00	252,413.50
Machinery and Equipment	357,403.39	136,987.98	0.00	0.00	494,391.37
Totals at Historical Cost	623,101.89	161,070.98	0.00	0.00	784,172.87
Depreciation					
Improvement Accum	7,866.50	3,237.93	0.00	0.00	11,104.43
Building Accum	216,453.28	10,550.79	0.00	0.00	227,004.07
Machinery and Equipment Accum	220,565.20	74,341.12	0.00	0.00	294,906.32
Total Accumulated Depreciation	444,884.98	88,129.84	0.00	0.00	533,014.82
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	178,216.91	72,941.14	0.00	0.00	251,158.05

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,151.40	0.00	0.00
Financial Administration (25XX)	732.04	0.00	0.00
Operations and Maintenance (26XX)	3,596.31	0.00	0.00
Transportation (27XX)	22,329.79	0.00	0.00
Food Service (31XX)	447.54	0.00	0.00
Extracurricular (34XX, 35XX)	2,827.52	0.00	0.00
Unallocated	528.00	0.00	0.00
 Total Depreciation for FY2016	 31,612.60	 0.00	 0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	25,425.13	5,261.19	0.00	0.00	30,686.32	0.00	30,686.32
Total Governmental Activity							
Non-bond Long-Term Liabilities	25,425.13	5,261.19	0.00	0.00	30,686.32	0.00	30,686.32

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	78,646.10	0.00	10,561.41	68,084.69
Net Pension - TRS	405,933.88	134,964.92	0.00	540,898.80